

3/19/2018

Hon. Richard J. Sullivan
United States District Court
500 Pearl St.
New York, NY 10007

Ref: SEC v. Kamal Abdallah, et al 17-CV-3117 RJS (SDNY)

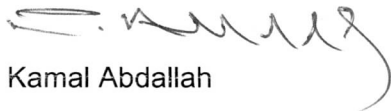
Dear Judge Sullivan

I am writing this letter in response to the SEC letter dated Feb. 12/2018. For the record I provided them with all the documents in my possession and I answered all their questions to the best of my knowledge. If there is something specific (not general) I'll be happy to address it.

I reached out to them to negotiate a settlement twice, the first time they sent me some generic agreement and they never followed on my initiative. The second they did not even responded to my email.

At this moment I am ready to move forward to trial. And let them prove the allegations to a jury.

Respectfully



Kamal Abdallah